

Portion of 2020 Essential Services Millage Rate Dedicated for the Cost of Essential Services

Issued under the authority of Public Act 86 of 2014, as amended (MCL 123.1353(7)).

See instructions on page 2.

PART 1: MUNICIPALITY INFORMATION	
Name of Municipality	Municipality Code
Municipality Type (County, City, Village, Township, or Local Authority)	County Name
PART 2: PORTION OF 2020 ESSENTIAL SERVICES MILLAGE RATE DEDICATED FOR THE COST OF ESSENTIAL SERVICES	
1. Enter the name of the extra-voted millage levied in 2020 that was dedicated in part, but not solely, for the cost of essential services.....	
2. For the extra-voted millage reported on line 1, enter the millage rate levied in 2020 that was dedicated in part, but not solely, for the cost of essential services.....	mills
3. Enter the percentage of the extra-voted millage rate reported on line 2 that was dedicated for the cost of essential services	%
PART 3: CERTIFICATION	
<i>In accordance with Public Act 86 of 2014, as amended, the undersigned hereby certifies to the Michigan Department of Treasury that the information provided above is accurate.</i>	
Printed Name	Title
Signature	Date
Contact Telephone Number	Contact E-mail Address

Return a completed and signed form to **TreasORTAPPT@michigan.gov** by **August 1, 2021**.

If you are unable to submit via e-mail, fax to 517-335-3298, or mail the completed form to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

If you have any questions, call 517-335-7484.

Instructions for Portion of 2020 Essential Services Millage Rate Dedicated for the Cost of Essential Services (Form 5608)

Purpose of This Form

The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, provides that personal property tax reimbursement for millage(s) used entirely or in part to fund essential services (i.e. police, fire, ambulance, or jails) is calculated separately from millage used for other purposes. The essential services millage reimbursement calculation is the portion of the general operating millage that is used to fund essential services plus extra-voted millage earmarked for essential services, multiplied by the sum of the personal property exemption loss.

For general operating millage, the portion of a millage used in part, but not solely, to fund the cost of essential services was determined, in calendar year 2016, by the municipality or the Michigan Department of Treasury based on the municipality's fiscal year ending 2012. This determination is final and cannot be changed. **Therefore, do not submit a form to report the portion of general operating millage used to fund the cost of essential services.**

The LCSA Act requires a county, city, village, township, or local authority to annually report the portion of the prior year extra-voted millage rate used in part, but not solely, to fund the cost of essential services to the Michigan Department of Treasury by August 1. A municipality will need to complete and submit a separate form for each **extra-voted millage** to report the percentage of extra-voted millage that was dedicated in part, but not solely, to fund the cost of essential services in the prior year. **Do not submit a form for extra-voted millage used solely (i.e. 100%) to fund the cost of essential services.**

If the name of an extra-voted millage (i.e. Fire/Cemetery) implies that the millage is used in part, but not solely, to fund the cost of essential services and the municipality fails to complete and submit this form to the Michigan Department of Treasury by August 1, the Michigan Department of Treasury will determine that 100% of the extra-voted millage is used to fund the cost of essential services.

Definitions

“Essential services” means all of the following: ambulance services, fire services, police services, jail operations, and the funding of pensions for personnel providing ambulance, fire, police, and jail operations services (MCL 123.1345(j)).

“Ambulance services” means patient transport services, nontransport prehospital life support services, and advanced life support, paramedic, and medical first-responder services (MCL 123.1345(b)).

“Fire services” means services in the prevention and suppression of fire, homeland security response, hazardous materials response, rescue, fire marshal, and medical first-responder services (MCL 123.1345(k)).

“Police services” means law enforcement services for the prevention and detection of crime, the enforcement of laws and ordinances, homeland security response, and medical first-responder services (MCL 123.1345(u)).

“Jail operations” means all the following: the operation of a jail, holding cell, holding center, or lockup as those terms are defined in section 62 of the Corrections Code of 1953, 1953 PA 232, MCL 791.262 and the operation of a juvenile detention facility by the county juvenile agency as authorized under section 7 of the County Juvenile Agency Act, 1998 PA 518, MCL 45.627 (MCL 123.1345(p)).

Line-By-Line Instructions

Line 1: Provide the name of the 2020 extra-voted millage levy that was partially dedicated for the cost of essential services. Use the millage name from the applicable 2012-2020 Millage Rate Comparison report on the Michigan Department of Treasury's Web site at www.michigan.gov/pptreimbursement.

NOTE: For extra-voted millage levies where the name of the millage would imply that the millage was partially dedicated for the cost of essential services, the Michigan Department of Treasury has identified the millage type as “PART ES” on the 2012-2020 Millage Rate Comparison reports.

Line 2: Report the number of mills levied in calendar year 2020 for the extra-voted millage reported on line 1. The millage rate should match the applicable 2012-2020 Millage Rate Comparison report.

Line 3: Report the percentage of the calendar year 2020 extra-voted millage rate reported on line 2 that was dedicated for the cost of essential services.